

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION**

IN RE: § **CHAPTER 11**
§
GABRIEL INVESTMENT GROUP, INC.¹, ET AL., § **BANKRUPTCY NO. 19-52298-RBK**
§
DEBTORS § **JOINTLY ADMINISTERED**

**FIRST INTERIM FEE APPLICATION OF
FOCUS MANAGEMENT GROUP USA, INC., FINANCIAL ADVISOR TO THE
DEBTORS AND DEBTORS IN POSSESSION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Pursuant to Sections 330 and 331 of Title 11 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Rule 2016 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Western District of Texas San Antonio Division (the “Local Bankruptcy Rules”), and the Court’s Administrative Order Pursuant to §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Administration Order”), Focus Management Group USA, Inc. (“Focus”) hereby files this application for an order awarding monthly interim allowance of reasonable compensation with respect to the bankruptcy cases of Gabriel Investment Group, Inc., et al.,(the”Debtors”), for Financial Advisory services rendered to the Debtors and Debtors in Possession in the amount of \$147,350.00 together with reimbursement for actual and necessary expenses incurred in the amount of \$17,417.58 (the “Application”) for

¹ The Debtors that are jointly administered are Gabriel Investment Group, Inc. [19-52298]; Don’s & Ben’s, Inc. [19-52299]; Gabriel Holdings, LLC [19-52300]; SA Discount Liquor, Inc. [19-52301]; and Gabriel GP, Inc. [19-52301]

the period from October 17, 2019 through and including January 31, 2020 (the “Compensation Period”). In support of its Application, Focus respectfully represents as follows:

FACTUAL BACKGROUND

1. On September 27, 2019 (the “Petition Date”), Gabriel Investment Group, Inc. and certain affiliated debtors (collectively, the “Debtors”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. Pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors continue to operate their businesses and manage their property as debtors in possession. No trustee or examiner has been requested or appointed.
2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. sections 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. section 157(b).
3. On October 17, 2019 Debtors filed a motion to retain Focus Management Group USA as Financial Advisor to the Debtors and Debtors in Possession. (Docket 72).
4. On October 22, 2019, this Court approved the retention application of Focus Management Group USA, Inc. as Financial Advisor to the Debtors and Debtors in Possession nunc pro tunc to June 6, 2010 (Docket #76).
5. As per the order approving the retention of Focus, the Debtors paid a retainer of \$50,000.00 available to be applied to postpetition services, as approved by the Court, including pursuant to any procedures for interim compensation approved by the Court.
6. A copy of the proposed order granting the relief requested herein is attached as Exhibit A.

COMPENSATION AND REIMBURSEMENT OF EXPENSES

6 Focus submits this Application to the Bankruptcy Court for an allowance of reasonable compensation for actual and necessary professional services provided to the Debtors

and Debtors in possession as their financial advisor in these cases from October 17, 2019 through and including January 31, 2020, and for reimbursement of actual and necessary out-of-pocket expenses incurred in representing the Debtors and Debtors in possession during the Compensation Period. All included services and costs for which Focus seeks compensation were performed for, or on behalf of, the Debtors and Debtors in possession during the Compensation Period.

7. By this Application, Focus thus seeks: (a) allowance of compensation in the amount of \$147,350.00 for financial advisory services rendered during the Compensation Period, and allowance of reimbursement in the amount of \$17,417.58 for expenses incurred and disbursed during the Compensation Period, and (b) payment of compensation in the amount of \$29,470.00 (representing the 20% holdback amount as per the Interim Compensation Order) and reimbursement of expenses incurred by Focus during the Compensation Period in the amount of \$0.00.

8. For the Bankruptcy Court's review, a summary containing the names of each Focus professional and paraprofessional rendering services to the Debtors and Debtors in possession during the Compensation Period, their customary billing rates, the time expended by each professional and paraprofessional, and the total value of time incurred by each professional and paraprofessional is attached as Exhibit B.

9. Exhibit C contains a breakdown of expenses incurred and disbursed by Focus during the Compensation Period. Focus has incurred out-of-pocket disbursements during the Compensation Period in the amount of \$17,417.58. This disbursement sum is broken down into categories of charges, including, *inter alia*, telephone charges, postage and shipping charges, lodging charges, travel charges, and meal charges. Focus has not charged or sought reimbursement for incoming or outgoing facsimile transmissions.

10. In support of this Application, Exhibit D contains the detailed monthly invoices for the Compensation period, sorted by billing project.

ANALYSIS AND NARRATIVE DESCRIPTION OF SERVICES RENDERED AND TIME EXPENDED

11. Section 330(a) of the Bankruptcy Code provides, in pertinent part, that bankruptcy courts award "reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional employed by any such person." 11 U.S.C. § 330(a)(1)(A). The professionals requesting compensation from the bankruptcy estate bear the burden of demonstrating to the Bankruptcy Court that the services performed and fees incurred were reasonable.

12. In determining the amount of reasonable compensation to be awarded, the Court shall consider, 11 U.S.C. § 330(a)(3), the nature, extent, and the value of such services, taking into account all relevant factors, including: (A) the time spent on such services, (B) the rates charged for such services, (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title, (D) whether the services were performed within a reasonable time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed, and (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title. See 11 U.S.C. § 330(A)-(E).

13. With respect to the time and labor expended by Focus in this case, as set forth in Exhibit B, during the Compensation Period, Focus rendered professional services in the amount of \$147,350.00 Focus believes it appropriate to be compensated for the time spent in connection with these matters, and sets forth a brief narrative description of the services rendered for or on

behalf of the Debtors and Debtors in possession and the time expended, organized by project task categories, as follows:

A. BUSINESS ANALYSIS

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*: (i) assist in the preparation of cash flow analysis and budgets; (ii) review of various schedules prepared by the debtor; (iii) develop weekly and monthly variance reports and consolidated reports and (iv) assist in the preparation of pro forma financial projections and revised business plan; (v) analyze sales and profitability by store; and (vi) evaluate inventory levels and utilization. Focus seeks compensation for 207.4 hours of reasonable and necessary financial advisory fees incurred for Business Analysis during the Compensation Period in the total amount of \$86,200.00.

B. BUSINESS OPERATION

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*, (i) review cash collateral performance reports, (ii) review accounts payable schedules, (iii) review rent schedules and other workpapers and (iv) respond to questions from counsel and other parties. Focus seeks compensation for 31.0 hours of reasonable and necessary financial advisory fees incurred for Business Operations in the total amount of \$13,405.00.

C. CASE ADMINISTRATION

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*, (i) assist Debtors in preparation periodic reporting; and (ii) and assist Debtors in the preparation of reports and schedules required by the DIP lender. Focus seeks

compensation for 45.1 hours of reasonable and necessary financial advisory fees incurred for Case Administration in the total amount of \$19,185.00.

D. FINANCING

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*, (i) assist the Debtor in preparing a debtor-in-possession proposal, (ii) discuss with the Debtor option on exit financing, (iii) prepare and analyze various work papers requested or likely to be requested by the existing lender, (vi) assist the Debtor in evaluating the feasibility of terms and structures proposed by the existing lender. Focus seeks compensation for 22.4 hours of reasonable and necessary financial advisory fees incurred for Financing in the total amount of \$9,570.00.

E Fee & Employment Applications

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*, (i) compiling, preparing and filing the monthly fee applications for compensation with supporting time and expense detail as required by the court. Focus seeks compensation for 5.2 hours of reasonable and necessary financial advisory fees incurred for Fee & Employment Applications in the total amount of \$2,080.00.

F ASSET DISPOSITION

During the Compensation Period, Focus' services performed in connection with this category relate to, *inter alia*, (i) Review of motions of an asset purchase agreement and analysis of a waterfall from said transaction. Focus seeks compensation for 3.3 hours of reasonable and necessary financial advisory fees incurred for Fee & Employment Applications in the total amount of \$1,335.00.

G TRAVEL

During the Compensation Period, Focus as financial advisor to the Debtors and Debtors in possession, traveled to the Company's locations, and bankruptcy court proceedings. Focus is only requesting 50% of the standard billing rates for this time as prescribed by the local rules.

Focus seeks compensation for 75.00 hours of reasonable and necessary fees at half its normal rate for fees incurred for Travel during the Compensation Period in the total amount of \$15,575.00.

14. Focus charged and now requests those fees that are customary in this marketplace for similar Chapter 11 cases. Billing rates set forth in Focus's Summary of Professionals Rendering Services from Period October 17, 2019 through January 31, 2020 represent customary rates routinely billed to the firm's many clients. (*See Exhibit B*). Moreover, Focus stated in its Retention Application and accompanying Affidavit that it would be compensated on an hourly basis, plus reimbursement of actual, reasonable and necessary out-of-pocket expenses incurred by the firm. The compensation requested does not exceed the reasonable value of the services rendered. Focus' hourly rates for work of this nature are set at a level designed to fairly compensate Focus for the work of its professionals and to cover fixed and routine overhead expenses.

15. This Application covers the period from October 17, 2019 through and including January 31, 2020. Although every effort was made to include all fees and expenses from the Compensation Period in this Application, some fees and/or expenses from the Compensation Period might not be included in this fee application due to delays in processing time and receipt of invoices for expenses and/or for preparation of the instant application subsequent to the Compensation Period. Accordingly, Focus reserves the right to make further application to the Bankruptcy Court for allowance of fees and expenses not included herein.

16. Focus believes that the instant Application and the description of services set forth herein of work performed are in compliance with the requirements of Texas Local Rule 2016-2, the Administrative Order, and the applicable guidelines and requirements of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure, and the Executive Office for the United States Trustee.

17. A copy of the Summary of the Application is attached hereto as Exhibit E; this will be served on the entire master service list in this case and a separate certificate of service will be filed to evidence such service.

WHEREFORE, Focus respectfully requests (a) allowance of compensation for professional services rendered in the amount of \$147,350.00 and reimbursement of expenses in the amount of \$17,417.58 and (b) authorize and direct Debtor to pay any unpaid balance of such allowed fees and expenses for the Application Period, including any fees held back in accordance with the Interim Compensation Order, in the amount of \$29,470.00 (representing the amount of the 20% holdback allowance) (c) and granting such other and further relief as appropriate.

Dated: June 11, 2020

FOCUS MANAGEMENT GROUP USA, INC.

By: /s/ Michael Doland
Michael Doland
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***FINANCIAL ADVISOR TO THE DEBTORS AND
DEBTORS-IN POSSESSION***

-AND-

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ATTORNEYS FOR DEBTORS AND DEBTORS-IN-POSSESSIO

CERTIFICATE OF SERVICE

I hereby certify that I caused the foregoing document to be filed on June 11, 2020, using the Court's CM/ECF System which caused it to be served upon those parties registered in the system as indicated below. Additionally, pursuant to Local Rule 2016(b), a copy of the Fee Application Summary was served on the matrix through the U.S. Postal Service, First Class Mail by The Noticing Center. A separate certificate of service will be filed demonstrating such service.

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/s/Thomas Rice

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EXHIBIT A

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

IN RE: § CHAPTER 11
§
GABRIEL INVESTMENT GROUP, INC.¹, ET AL., § BANKRUPTCY NO. 19-52298-RBK
§
DEBTORS § JOINTLY ADMINISTERED

ORDER ON FIRST INTERIM APPLICATION FOR ALLOWANCE OF
FEES AND EXPENSES FOR FOCUS MANAGEMENT GROUP USA, INC., AS FINANCIAL ADVISOR
TO DEBTORS FOR TIME PERIOD OF OCTOBER 17, 2019 TO JANUARY 31, 2020

Came on for consideration the *First Interim Fee Application of Focus Management Group USA, Inc., Financial Advisor to the Debtors and Debtors In Possession for Services Rendered and Reimbursement of Expenses for the Period from October 17, 2019 through January 31, 2020* (“First Interim Application”).² The Court has considered the First Interim Application and finds that the fees and expenses represent reasonable compensation for actual and necessary services, and reimbursement for actual, necessary expenses. After considering the pleadings, the Court also finds that (i) it has jurisdiction over the matters raised in the First Interim Application pursuant to 28 U.S.C. §§ 157 and 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (iii) proper and adequate notice of the First Interim Application has been given and that no other or further notice is necessary; (v) all objections to the First Interim Application have been resolved by this Order or are overruled in their entirety; and (vi) upon the record herein after due

¹ The Debtors that are jointly administered are Gabriel Investment Group, Inc. [19-52298]; Don’s & Ben’s, Inc. [19-52299]; Gabriel Holdings, LLC [19-52300]; SA Discount Liquor, Inc. [19-52301]; and Gabriel GP, Inc. [19-52301]

² Capitalized terms unless otherwise defined herein shall have the same meaning as ascribed to them in the First Interim Application.

deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein.

IT IS THEREFORE ORDERED that the First Interim Application pursuant to 11 U.S.C. §331 is hereby GRANTED;

IT IS FURTHER ORDERED that Focus Management Group USA, Inc. (“Focus”) is hereby awarded and allowed all interim fees in the amount of \$147,350.00 and all expenses in the amount of \$17,417.58 for the allowance of a total interim award of \$164,767.58, as an administrative expense of the bankruptcy estate.

IT IS FURTHER ORDERED that the Debtors are authorized to pay Focus the allowed amount of interim fees and expenses totaling \$29,470.00.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

#

Submitted by:

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ATTORNEYS FOR DEBTORS

EXHIBIT B

**SUMMARY OF TIME AND HOURLY RATES CHARGED BY
FOCUS MANAGEMENT GROUP USA, INC. FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Name of Professional Person	Position of the Applicant	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
Juanita Schwartzkopf	Senior Managing Director	\$500.00	16.50	\$8,250.00
Vlad Altmark	Managing Director	\$450.00	87.30	\$39,285.00
Stanley Grabish	Senior Consultant	\$400.00	205.40	\$82,160.00
Michael Doland	Chief Operating Officer	\$400.00	5.20	\$2,080.00
Travel Time (50%)				
Vlad Altmark-Travel		\$225.00	23.00	\$5,175.00
Stanley Grabish-Travel		\$200.00	52.00	\$10,400.00
Grand Total:			389.4	\$147,350.00
Blended Rate:				\$378.40

**COMPENSATION BY PROJECT SUMMARY FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Task Description	Total Billed Hours	Total Compensation
Business Analysis	207.4	\$86,200.00
Business Operations	31.0	\$13,405.00
Case Administration	45.1	\$19,185.00
Financing	22.4	\$9,570.00
Asset Disposition	3.3	\$1,335.00
Fee/Employment Applications	5.2	\$2,080.00
Travel	75.0	\$15,575.00
Grand Total:	389.4	\$147,350.00

EXHIBIT C

**EXPENSE SUMMARY FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Expense Category	Service Provider (if applicable)	Total Expenses
Lodging		\$4,901.81
Meals		\$1,701.55
Miscellaneous		\$125.00
Travel		\$10,240.22
Communications		\$449.00
TOTAL		\$17,417.58

EXHIBIT D



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February 10, 2020

Invoice 2020-40990

Gabriel Investment Group, Inc. ET AL
10903 Gabriel's Place
San Antonio, TX 78217

Case No. 19-52298-RBK

STATEMENT OF FEES AND EXPENSES OF FOCUS MANAGEMENT GROUP USA
INC. FINANCIAL ADVISORS TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM JANUARY 1, 2020 THROUGH JANUARY 31, 2020

Period for which compensation and reimbursement is sought	<u>January 1, 2020 to January 31, 2020</u>
Amount of Compensation actual, reasonable and necessary:	<u>\$ 32,890.00</u>
Amount of Expense Reimbursement actual, reasonable and necessary:	<u>\$ 1,599.15</u>
Total Actual Fees and Expenses	<u>\$ 34,489.15</u>
Total Due (Representing 80% of Fees and 100% of Expense)	<u>\$ 27,911.15</u>



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**SUMMARY OF PROFESSIONALS RENDERING SERVICES
FROM JANUARY 1, 2020 THROUGH JANUARY 31, 2020**

Consultants	Position	Hours Billed	Hourly Rate	Total
Juanita Schwartzkopf	Senior Managing Director	6.0	\$500.00	\$3,000.00
Vlad Altmark	Managing Director	2.6	\$450.00	\$1,170.00
Stanley Grabish	Senior Consultant	67.1	\$400.00	\$26,840.00
Michael Doland	Chief Operating Officer	1.2	\$400.00	\$480.00
Travel-V Altmark	Travel 50%	0.0	\$225.00	\$0.00
Travel-S Grabish	Travel 50\$	7.0	\$200.00	\$1,400.00
Consultant Totals		83.90		\$32,890.00

EXPENSE SUMMARY

Expense Category	Service Provider (if applicable)	Total Expenses
Hotel		\$353.58
Meals		\$154.81
Miscellaneous		\$0.00
Travel		\$959.11
Communications		\$131.65
TOTAL		\$1,599.15



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**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
 DEBTORS-IN-POSSESSION - DETAIL OF PROFESSIONALS RENDERING SERVICES FROM
JANUARY 1, 2020 THROUGH JANUARY 31, 2020**

Categories	Date	Name	Rate	Hours	Fees	Description
Business Analysis	1/2/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Distribution of memo to Lender, Company, and counsel for bank and Company, and Focus
Business Analysis	1/2/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Updating of the Gabriel's weekly memo to incorporate edits on post-petition AP, formatting and milestone deliverables
Business Analysis	1/3/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Call with Lender to discuss status of milestones
Business Analysis	1/3/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Conference call with Lender, Company, bank and Company counsel.
Business Analysis	1/6/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the Riverbend initial assessment
Business Analysis	1/6/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Call with Lender, Riverbend and the Company to discuss the initial assessment provided by Riverbend
Business Analysis	1/6/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Outlining the major points from the conference call between Lender, Riverbend and the Company for Juanita Schwartzkopf and Vlad Altmark of Focus
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Review various documents and activities on behalf of the Company
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	2.00	\$800.00	Modifying the forecasts for the new debt structure requested by CFO
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	0.80	\$320.00	Visit to the Company's store 60 and store 9 to assess current inventory positions and store look.
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining the new items (cash and A/P) that will be included in the weekly memo for Juanita Schwartzkopf and Vlad Altmark
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Conversing with Dave Seiden of Great American about financing need for Company as part of exit from bankruptcy
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Request to David Seiden of Great American to get other lenders that may do exit financing
Business Analysis	1/7/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Outlining items that are needed to complete the weekly memo to Dave Fyffe, CFO of the Company.
Business Analysis	1/8/2020	Grabish, Stan	\$400.00	3.50	\$1,400.00	Meetings with Riverbend Investment Bank who had been onsite at Gabriel's as part of information gathering
Business Analysis	1/8/2020	Grabish, Stan	\$400.00	2.00	\$800.00	Creation of weekly memo for Gabriel's for conference call on Thursday



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Business Analysis	1/8/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Review of the Company's Accounts Payable files to determine amount of post-petition Accounts Payable.
Business Analysis	1/8/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Review of corporate expenses from 2020 budget for CFO comment
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Call with Great American to discuss the liquidation of Store 60 and potentially others.
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Weekly call with Lender, the Company, Riverbend, and bank and Company counsel
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Providing the memo and variance reports to conference call attendees: bank, counsels, Riverbend, Focus and Company
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Providing update on whether Stephen's has provided their engagement letter
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Update of the liquidation analysis since it was referenced in Riverbend report
Business Analysis	1/9/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Call with Great American and CFO to discuss liquidation proposal
Business Analysis	1/10/2020	Grabish, Stan	\$400.00	1.00	\$400.00	Updating the model for Cindy Gabriel to incorporate go-forward stores and also outline the corporate detail going into the model.
Business Analysis	1/10/2020	Grabish, Stan	\$400.00	0.80	\$320.00	Calls with Cindy Gabriel and Company counsel to discuss the 2020 forecast.
Business Analysis	1/10/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Outlining to Focus management about being offsite next week after Company request.
Business Analysis	1/10/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Call with John ONeill of Riverbend to discuss operations
Business Analysis	1/13/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Follow up with CFO on initiating discussions with LiquidAP
Business Analysis	1/13/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email to Ryan Mulcunny of Great American on status of due diligence
Business Analysis	1/13/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email out to CFO to discuss 60 liquidation model
Business Analysis	1/14/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Outlining to Cindy Gabriel, CEO of Company, each of items discussed with CFO. Items include LiquidAP and Great American proposals and the model for the 60 store liquidation
Business Analysis	1/14/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Outlining items needed from CFO to complete the weekly memo
Business Analysis	1/14/2020	Grabish, Stan	\$400.00	2.00	\$800.00	Creation of a store 60 liquidation model for CFO
Business Analysis	1/14/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Reaching out to Bill Melville of LiquidAP to get a proposal to liquidate store 60
Business Analysis	1/14/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Identifying the items requested by Great American needed to pull together a proposal
Business Analysis	1/15/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the weekly variance



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Business Analysis	1/15/2020	Grabish, Stan	\$400.00	0.30	\$120.00	reporting Review of the cash flow forecast provided by Dave Fyffe
Business Analysis	1/15/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Providing information sought by Great American and Liquid AP
Business Analysis	1/15/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Follow up with Dave Fyffe on items needed for Great American and LiquidAP
Business Analysis	1/15/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Request to Cindy Gabriel on which stores are being sold to Western Beverage.
Business Analysis	1/15/2020	Grabish, Stan	\$400.00	1.00	\$400.00	Review of the Accounts Payable reports to determine amount that is post-petition
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Providing trended inventory analysis to Vlad Altmark and Juanita Schwartzkopf
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Providing the analysis done by Great American to the Company
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email correspondence with the associate counsel of Great American
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Updating weekly memo for more detail on milestones.
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Providing update to Dave Fyffe and Cindy Gabriel the status of Great American proposal
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	1.00	\$400.00	Creating a trended inventory analysis by store for the past three weeks.
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Organizing and sending out the memo and attachments for weekly call with Lender, the Company and counsels
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Call to discuss the proposed terms of the extension of the cash collateral
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Call with Cindy Gabriel to discuss weekly memo milestones
Business Analysis	1/16/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Call with Great American to discuss the terms of their engagement
Business Analysis	1/18/2020	Grabish, Stan	\$400.00	1.00	\$400.00	Review of the weekly sales by store schedules to provide analysis on what Lender is looking for in terms of paydown with extended cash collateral order
Business Analysis	1/20/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Review of the proposal from LiquidAP
Business Analysis	1/20/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Creating schedule that trends the Company's inventory with the weeks sales at retail and cost
Business Analysis	1/20/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Reviewing the 2020 forecasted EBITDA against the proposed capital structure in the reorganization
Business Analysis	1/20/2020	Grabish, Stan	\$400.00	1.50	\$600.00	Completion of trended inventory report by week
Business Analysis	1/20/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Reviewing the Company's 2020 corporate expenses
Business Analysis	1/21/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Request to CFO of items needs for weekly memo



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Business Analysis	1/21/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the draft cash collateral budget provided by the CFO
Business Analysis	1/21/2020	Grabish, Stan	\$400.00	1.20	\$480.00	comparison of the liquidap and great American proposals
Business Analysis	1/21/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the proposed terms in the extension of the cash collateral order.
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.30	\$120.00	email outlining stores being considered for closure
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Conference call going through proposed terms in updated cash collateral order
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Emails to bk counsel outlining request to follow up with both LiquidAP and Great American
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Review of the proposed updated cash collateral budget for 1/23/2020 hearing
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Review of draft proposed language for adequate protection provision in new order
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Conference call with Company and counsel to discuss adequate protection provisions
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Completion of tables in the report
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Review of the weekly variance reporting
Business Analysis	1/22/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Creation of post-petition listing of payables from excel payable files provided by Company
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Call with Cindy Gabriel to discuss delay of conference call due to creditor objections at hearing
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Distribution of memo and variance reporting to weekly conference call attendees (Riverbend, Focus, Company, Pullman)
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Weekly conference call attendees (Riverbend, Focus, Company, Pullman, Lender)
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Update of memo for sales tax variance
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining the \$25,000 of post payables that relates to Johnny Gabriel Sr to CFO and CEO
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Review of the lease schedule that is part of milestone reporting
Business Analysis	1/23/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Review of credit objections in cash collateral order.
Business Analysis	1/24/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Call with Great American to discuss status of liquidation proposal
Business Analysis	1/24/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email follow up with Tom Rice of Pullman if he had opportunity to connect with liquidators



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Business Analysis	1/24/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Email to CFO outlining the additional potential requests of the liquidators based on the terms in the proposed cash collateral hearing
Business Analysis	1/24/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Call with LiquidAP to discuss status of proposal
Business Analysis	1/26/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email to Rob Levy concerning availability to discuss liquidation proposal
Business Analysis	1/27/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining liquidator contacts for Tom Rice in email so he can call and address their contract concerns in a bankruptcy
Business Analysis	1/27/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Call with Rob Levy to discuss Gabriel's liquidation scope
Business Analysis	1/28/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining the items needed to complete the weekly memo to Dave Fyffe
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	1.20	\$480.00	Completion of tables for weekly report: (i) inventory declines,(ii) store 60 liquidation
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Completion of Accounts Payable analysis to remove the pre-petition payables from the report
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	0.40	\$160.00	Review of the Company's weekly variance reporting
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Email to Great American about status of bk counsel reaching out to them on liquidation proposal
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	2.00	\$800.00	Drafting of weekly memo for conference call
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Inquiry to Tom Rice if there is a draft cash collateral order to review.
Business Analysis	1/29/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Reaching out to LiquidAP to let them know bk counsel would contact them and address contract concerns
Business Analysis	1/30/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Inquiry to Company management on the stores that will not be included in the potential sale to Bueno Liquor and Western Bev
Business Analysis	1/30/2020	Grabish, Stan	\$400.00	0.70	\$280.00	Weekly call with bank and company counsel, Lender, the Company and FMG
Business Analysis	1/30/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Call with Cindy Gabriel on status of building offers and raising funds to do a reorg
Business Analysis	1/30/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Finalization of memo and distribution to conference call attendees - FMG, Lender, bank counsel and company counsel, Riverbend and Gabriel's management
Business Analysis	1/31/2020	Grabish, Stan	\$400.00	0.20	\$80.00	Inquiry to counsel to get copy of yesterday's hearing documents
Total Business Analysis: S Grabish				58.10	\$23,240.00	
Business Analysis	1/2/2020	Schwartzkopf, Juanita	\$500.00	0.70	\$350.00	Review of weekly reporting. Redline of memo back to Stan. Review of final



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Business Analysis	1/3/2020	Schwartzkopf, Juanita	\$500.00	1.00	\$500.00	Prep for and weekly calls.
Business Analysis	1/6/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Review of Riverbend materials.
Business Analysis	1/8/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Review of weekly report and redline.
Business Analysis	1/9/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Weekly update call.
Business Analysis	1/10/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Cash flow and project review.
Business Analysis	1/15/2020	Schwartzkopf, Juanita	\$500.00	0.30	\$150.00	Review of cash collateral points from Lender.
Business Analysis	1/16/2020	Schwartzkopf, Juanita	\$500.00	0.70	\$350.00	Call with the team to discuss the Bank's cash collateral proposal.
Business Analysis	1/17/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Weekly update call on cash flow, liquidation, etc.
Business Analysis	1/22/2020	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Redline of memo.
Business Analysis	1/23/2020	Schwartzkopf, Juanita	\$500.00	0.30	\$150.00	Status related to the cash collateral.
Total Business Analysis: J Schwarzkopf				6.00	\$3,000.00	
Business Analysis	1/9/2020	Altmark, Vlad	\$450.00	0.50	\$225.00	Weekly all hands call with Riverbend, Lender, Company, counsel and FMG to review CF performance and ops discussion.
Business Analysis	1/9/2020	Altmark, Vlad	\$450.00	1.30	\$585.00	Review of Wind down analysis and Riverbend presentation; with emphasis on possible exit strategy
Total Business Analysis: V Altmark				1.80	\$810.00	
Total Business Analysis				65.90	\$27,050.00	
Case Administration	1/10/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining status of Gabriel's project for Focus management
Case Administration	1/13/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Follow up with CFO on the status of Focus invoices for October and November
Case Administration	1/15/2020	Grabish, Stan	\$400.00	2.50	\$1,000.00	Completion of the draft weekly memo
Case Administration	1/16/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Setting up the conference call for all attendees to discuss proposed terms
Case Administration	1/16/2020	Grabish, Stan	\$400.00	0.60	\$240.00	Weekly conference call with Lender, Counsels, Focus and the Company
Case Administration	1/17/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Providing internal status of Gabriel's engagement
Case Administration	1/22/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Arrangement of call to discuss proposed terms for extension of cash collateral
Case Administration	1/22/2020	Grabish, Stan	\$400.00	3.30	\$1,320.00	Drafting weekly memo based on new proposed terms from the cash collateral order provided by Tom Rice of Pullman
Case Administration	1/24/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining status of project for Focus management in email
Case Administration	1/27/2020	Grabish, Stan	\$400.00	0.50	\$200.00	Completion of weekly billing of activity
Case Administration	1/31/2020	Grabish, Stan	\$400.00	0.30	\$120.00	Update on project status to internal management
Total Case Administration: S Grabish				9.00	\$3,600.00	
Case Administration	1/8/2020	Altmark, Vlad	\$450.00	0.80	\$360.00	Review weekly report and provide feedback on adjustments to write up.
Total Case Administration: V Altmark				0.80	\$360.00	



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Total Case Administration			9.80	\$3,960.00	
Fee Application	1/2/2020	Doland, Michael	\$400.00	0.80	\$320.00 Draft December fee statement w supporting detail
Fee Application	1/3/2020	Doland, Michael	\$400.00	0.40	\$160.00 Revise December fee statement
Total Fee Application: M Doland			1.20	\$480.00	
Travel	1/6/2020	Grabish, Stan	\$200.00	3.50	\$700.00 Travel to San Antonio from Atlanta
Travel	1/9/2020	Grabish, Stan	\$200.00	3.50	\$700.00 Travel from San Antonio to Atlanta
Total Travel: S Grabish			7.00	\$1,400.00	
Total Travel			7.00	\$1,400.00	
Total Fees			83.90	\$32,890.00	

**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
 DEBTORS-IN-POSSESSION DETAIL OF EXPENSES FROM
JANUARY 1, 2020 THROUGH JANUARY 31, 2020**

Expense Type	Date	Name	Expense	Description
Lodging	1/9/2020	Grabish, Stan	\$353.58	Three Nights Hotel Stay
		Total Lodging	\$353.58	
Meals - Breakfast	1/6/2020	Grabish, Stan	\$11.33	
Meals - Dinner	12/16/2020	Grabish, Stan	\$48.00	Not included in December fee statement
Meals - Dinner	1/7/2020	Grabish, Stan	\$9.79	
Meals - Dinner	1/8/2020	Grabish, Stan	\$19.32	
Meals - Lunch	1/6/2020	Grabish, Stan	\$11.45	
Meals - Lunch	1/7/2020	Grabish, Stan	\$32.30	W Dave Fyffe of Gabriel's
Meals - Lunch	1/9/2020	Grabish, Stan	\$22.62	
		Total Meals	\$154.81	
Travel-Air Fare	1/6/2020	Grabish, Stan	\$689.60	Atlanta to San Antonio
Travel-Cab/Limo Hire	1/6/2020	Grabish, Stan	\$24.00	Home to airport
Travel-Cab/Limo Hire	1/9/2020	Grabish, Stan	\$24.00	Airport to home
Travel-Car Rental	1/9/2020	Grabish, Stan	\$214.48	Four day car rental
Travel-Fuel for Rental Car	1/9/2020	Grabish, Stan	\$7.03	Fuel for Rental Car
		Total Travel	\$959.11	
		Total Other	\$0.00	
Communications	1/16/2020	Admin, Focus	\$37.95	Conference Call-253 Combined minutes
Communications	1/22/2020	Admin, Focus	\$23.70	Conference Call - 158 Combined minutes
Communications	1/10/2020	Grabish, Stan	\$35.00	weekly cell phone
Communications	1/24/2020	Grabish, Stan	\$35.00	weekly cell phone
		Total Comms	\$131.65	
		Total Expenses	\$1,599.15	



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January 3, 2020

Invoice 2019-40853

Gabriel Investment Group, Inc. ET AL
10903 Gabriel's Place
San Antonio, TX 78217

Case No. 19-52298-RBK

STATEMENT OF FEES AND EXPENSES OF FOCUS MANAGEMENT GROUP USA
INC. FINANCIAL ADVISORS TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019

Period for which compensation and reimbursement is sought	<u>December 1, 2019 to December 31, 2019</u>
Amount of Compensation actual, reasonable and necessary:	<u>\$ 29,380.00</u>
Amount of Expense Reimbursement actual, reasonable and necessary:	<u>\$ 3,099.28</u>
Total Actual Fees and Expenses	<u>\$ 32,479.28</u>
Total Due (Representing 80% of Fees and 100% of Expense)	<u>\$ 26,603.28</u>



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**SUMMARY OF PROFESSIONALS RENDERING SERVICES
FROM DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019**

Consultants	Position	Hours Billed	Hourly Rate	Total
Juanita Schwartzkopf	Senior Managing Director	4.4	\$500.00	\$2,200.00
Vlad Altmark	Managing Director	6.0	\$450.00	\$2,700.00
Stanley Grabish	Senior Consultant	50.2	\$400.00	\$20,080.00
Travel-V Altmark	Travel 50%	0.0	\$225.00	\$0.00
Travel-S Grabish	Travel 50\$	14.0	\$200.00	\$2,800.00
Consultant Totals		74.60		\$27,780.00

EXPENSE SUMMARY

Expense Category	Service Provider (if applicable)	Total Expenses
Hotel		\$769.85
Meals		\$401.04
Miscellaneous		\$0.00
Travel		\$1,792.50
Communications		\$135.89
TOTAL		\$3,099.28



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**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
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DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019**

Categories	Date	Name	Rate	Hours	Fees	Description
Business Analysis	12/2/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Inquiry into the Company on availability to discuss 2020 forecast
Business Analysis	12/3/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Inquiry to Company on when able to discuss forecast next
Business Analysis	12/5/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Modifications made to the budget based on conversation with CFO conversation
Business Analysis	12/5/2019	Grabish, Stan	\$400.00	0.40	\$160.00	Outlining to Company management and Focus the current draft of budget
Business Analysis	12/5/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Call with CFO on budget for 2020
Business Analysis	12/9/2019	Grabish, Stan	\$400.00	0.60	\$240.00	Discussion with CFO on status of projections and other deliverables
Business Analysis	12/9/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Review of weekly check disbursements as part of weekly reporting
Business Analysis	12/9/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the Company's monthly check disbursements for October as part of monthly reporting
Business Analysis	12/9/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Adjustment of 2020 forecast for new store growth
Business Analysis	12/10/2019	Grabish, Stan	\$400.00	0.40	\$160.00	Sending the 2020 projections to lender
Business Analysis	12/10/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Review of the Company's cash collateral order to determine milestone that must be reported on
Business Analysis	12/11/2019	Grabish, Stan	\$400.00	2.50	\$1,000.00	Additional drafting of weekly memo adding sections on inventory, closure of stores, and review of CFO comments on deliverable
Business Analysis	12/11/2019	Grabish, Stan	\$400.00	2.00	\$800.00	Review of the Company's variance reporting - cumulative and current week
Business Analysis	12/12/2019	Grabish, Stan	\$400.00	2.50	\$1,000.00	Creation of lease schedule after sitting with Cindy Gabriel of Gabriel's
Business Analysis	12/12/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Call with Company, counsel and bank to discuss weekly memo
Business Analysis	12/12/2019	Grabish, Stan	\$400.00	0.40	\$160.00	Review of weekly memo with Cindy Gabriel
Business Analysis	12/12/2019	Grabish, Stan	\$400.00	0.40	\$160.00	Call with Focus and Company to discuss status of deliverables
Business Analysis	12/12/2019	Grabish, Stan	\$400.00	3.00	\$1,200.00	Review various documents and activities on behalf of the Company
Business Analysis	12/13/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Update of lease schedule to clarify which stores are slated to be closed
Business Analysis	12/16/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Review of the draft 2020 forecast with Cindy Gabriel
Business Analysis	12/17/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Cross-referencing Company's inventory download and store list since accounting download uses different store codes
Business Analysis	12/17/2019	Grabish, Stan	\$400.00	1.00	\$400.00	Review of the last Gordon Brothers inventory appraisal dated November 2018



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Business Analysis	12/17/2019	Grabish, Stan	\$400.00	2.00	\$800.00	Start drafting liquidation analysis
Business Analysis	12/17/2019	Grabish, Stan	\$400.00	1.00	\$400.00	Review of the last Gordon Brothers Machinery and Equipment appraisal dated November 2018
Business Analysis	12/18/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Review of the weekly cash collateral variance reports
Business Analysis	12/18/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Reviewing of accounting download of fixed assets to understand the category groups (store vs wholesale)
Business Analysis	12/18/2019	Grabish, Stan	\$400.00	2.00	\$800.00	Extending 2020 forecast to five years for potential presentation to equity
Business Analysis	12/18/2019	Grabish, Stan	\$400.00	3.00	\$1,200.00	Creation of weekly memo for conference call on 12/19/2019
Business Analysis	12/19/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Outlining key statistics of store D60 to Juanita Schwartzkopf and Vlad Altmark
Business Analysis	12/19/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Providing template for Dave Fyffe to update cash flow and see differences between new forecast vs prior one in place
Business Analysis	12/20/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the Company's updated cash flow through mid-March 2020
Business Analysis	12/20/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Review and discussion of the Company's updated cash flow
Business Analysis	12/30/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Call with the CFO to discuss the timing of past two budget-to-actual analyses, latest discussions with Stephens Inc and Riverbend and milestone status per the cash collateral order.
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	0.40	\$160.00	Review of the Company's weekly inventory report to see changes to wholesale and store D60 inventory
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Review of the CFO responses on the milestone
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Providing answers to Juanita Schwartzkopf on the key assumptions that the CFO used in model
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Completion of draft weekly memo
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	1.50	\$600.00	Comparison on the updated weekly forecast through mid-March versus the cash collateral order through 2/15/2020.
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	1.00	\$400.00	Review of the Company's budget-to-actual reporting for weeks ending 12/21 and 12/28
Business Analysis	12/31/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Providing template for CFO to provide updates on the milestones for the weekly memo
Total Business Analysis: S Grabish				41.00	\$16,400.00	
Business Analysis	12/4/2019	Schwartzkopf, Juanita	\$500.00	0.80	\$400.00	Review of budget. Call with company, counsel, and Focus team.
Business Analysis	12/11/2019	Schwartzkopf, Juanita	\$500.00	0.70	\$350.00	Redlines of memo.
Business Analysis	12/12/2019	Schwartzkopf, Juanita	\$500.00	0.30	\$150.00	Planning strategy discussion with internal team.



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Business Analysis	12/20/2019	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Internal cash flow discussion.
Total Business Analysis: J Schwarzkopf				2.30	\$1,150.00	
Business Analysis	12/2/2019	Altmark, Vlad	\$450.00	0.20	\$90.00	Correspondence on deliverables as part of project between FMG and Gabriel's
Business Analysis	12/4/2019	Altmark, Vlad	\$450.00	0.50	\$225.00	call with Cindy, Dave, Tom, Juanita and Stan on IB discussions and plan. Update on discussions with Glazers and Republic Initial 2020 budget recap and need to adjust plan to acceptable EBITDA target.
Business Analysis	12/5/2019	Altmark, Vlad	\$450.00	0.70	\$315.00	Review of weekly performance to plan and conf call with counsel, PNC and Company to discuss
Business Analysis	12/16/2019	Altmark, Vlad	\$450.00	0.60	\$270.00	Prepare wind down template, send to Stan and follow up call to discuss how to layout analysis of Gabriel's plan.
Business Analysis	12/17/2019	Altmark, Vlad	\$450.00	1.70	\$765.00	Update wind down model file and format for Gabriel's. Call and correspondence with Stan to discuss outline of model and assumptions to use in building recovery values.
Business Analysis	12/19/2019	Altmark, Vlad	\$450.00	0.50	\$225.00	Weekly all hands call with lender, counsel, FMG and Company to discuss prior week performance and deliverables to CC motion.
Total Business Analysis: V Altmark				4.20	\$1,890.00	
Total Business Analysis				47.50	\$19,440.00	
Case Administration	12/10/2019	Grabish, Stan	\$400.00	2.50	\$1,000.00	Creating draft memo for weekly call
Case Administration	12/12/2019	Grabish, Stan	\$400.00	1.00	\$400.00	Creation of monthly operating reports for two of the entities
Total Case Administration: S Grabish				3.50	\$1,400.00	
Case Administration	12/10/2019	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Discussion on deliverables and next steps.
Case Administration	12/12/2019	Schwartzkopf, Juanita	\$500.00	0.60	\$300.00	Weekly update call.
Total Case Administration: J Schwarzkopf				1.10	550.00	
Case Administration	12/18/2019	Altmark, Vlad	\$450.00	1.50	\$675.00	Review of weekly status memo and edit document, noting items to address in revision to be sent out to all parties ahead of Thursday weekly call
Total Case Administration: V Altmark				1.50	\$675.00	
Total Case Administration				6.10	\$2,625.00	
Fee Application	12/18/2019	Doland, Michael	\$400.00	1.10	\$440.00	Draft October fee statement with supporting detail
Fee Application	12/19/2019	Doland, Michael	\$400.00	1.50	\$600.00	Prepare November fee statement w supporting detail
Fee Application	12/26/2019	Doland, Michael	\$400.00	1.10	\$440.00	Revise November Fee Statement & support
Fee Application	12/27/2019	Doland, Michael	\$400.00	0.30	\$120.00	November Fee statement, revise and circulate
Total Fee Application: M Doland				4.00	\$1,600.00	



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Financing	12/5/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Conference call with Company and lender
Financing	12/11/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Call with Wells Fargo and Company to discuss status of refinance and forbearance / waiver
Financing	12/11/2019	Grabish, Stan	\$400.00	0.50	\$200.00	Drafting response to lender inquiry on sources and uses
Financing	12/13/2019	Grabish, Stan	\$400.00	0.30	\$120.00	Call with lender to discuss lease schedule and Investment Bank selection process
Financing	12/19/2019	Grabish, Stan	\$400.00	0.70	\$280.00	Call with lender, Focus and counsel
Total Financing: S Grabish			2.70	\$1,080.00		
Financing	12/5/2019	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Weekly update with secured lender, company and counsel.
Financing	12/6/2019	Schwartzkopf, Juanita	\$500.00	0.50	\$250.00	Weekly update discussion with secured lender.
Total Financing: J Schwartzkopf			1.00	\$500.00		
Total Finance			3.70	\$1,580.00		
Asset Disposition	12/10/2019	Grabish, Stan	\$400.00	2.00	\$800.00	Creating draft teaser document for CFO to send to potential investors
Asset Disposition	12/10/2019	Grabish, Stan	\$400.00	1.00	\$400.00	Drafting of language for potential teaser to equity players
Total Asset Disposition: S Grabish			3.00	\$1,200.00		
Asset Disposition	12/12/2019	Altmark, Vlad	\$450.00	0.30	\$135.00	FMG and Gabriel call to review memo write up and marketing plans
Total Asset Disposition: V Altmark			0.30	\$135.00		
Total Asset Disposition			3.30	\$1,335.00		
Travel	12/9/2019	Grabish, Stan	\$200.00	3.50	\$700.00	Travel Atlanta to San Antonio
Travel	12/13/2019	Grabish, Stan	\$200.00	3.50	\$700.00	Travel San Antonio to Atlanta
Travel	12/16/2019	Grabish, Stan	\$200.00	3.50	\$700.00	Travel Atlanta to San Antonio
Travel	12/19/2019	Grabish, Stan	\$200.00	3.50	\$700.00	Travel San Antonio to Atlanta
Total Travel: S Grabish			14.00	\$2,800.00		
Total Travel			14.00	\$2,800.00		
Total Fees			78.60	\$29,380.00		

**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
 DEBTORS-IN-POSSESSION DETAIL OF EXPENSES FROM
DECEMBER 1, 2019 THROUGH DECEMBER 31, 2019**

Expense Type	Date	Name	Expense	Description
Lodging	12/13/2019	Grabish, Stan	\$443.24	Four-night hotel stay
Lodging	12/16/2019	Grabish, Stan	\$326.61	Three-night hotel stay
		Total Lodging	\$769.85	
Meals - Breakfast	12/9/2019	Grabish, Stan	\$4.00	
Meals - Breakfast	12/11/2019	Grabish, Stan	\$9.52	
Meals - Breakfast	12/13/2019	Grabish, Stan	\$7.00	
Meals - Breakfast	12/16/2019	Grabish, Stan	\$8.00	
Meals - Breakfast	12/17/2019	Grabish, Stan	\$8.59	
Meals - Dinner	12/9/2019	Grabish, Stan	\$33.00	



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Meals - Dinner	12/10/2019	Grabish, Stan	\$35.12	
Meals - Dinner	12/11/2019	Grabish, Stan	\$50.00	
Meals - Dinner	12/12/2019	Grabish, Stan	\$19.76	
Meals - Dinner	12/16/2019	Grabish, Stan	\$23.00	
Meals - Dinner	12/16/2019	Grabish, Stan	\$12.50	
Meals - Dinner	12/18/2019	Grabish, Stan	\$50.00	
Meals - Dinner	12/19/2019	Grabish, Stan	\$12.00	
Meals - Lunch	12/9/2019	Grabish, Stan	\$17.61	
Meals - Lunch	12/10/2019	Grabish, Stan	\$34.00	Lunch with CFO of Gabriel
Meals - Lunch	12/12/2019	Grabish, Stan	\$33.38	Lunch with Cindy Gabriel of Gabriel
Meals - Lunch	12/17/2019	Grabish, Stan	\$8.22	
Meals - Lunch	12/19/2019	Grabish, Stan	\$35.34	Lunch with CFO
		Total Meals	\$401.04	

Travel-Air Fare	12/13/2019	Grabish, Stan	\$674.60	Roundtrip airfare
Travel-Air Fare	12/19/2019	Grabish, Stan	\$432.60	Roundtrip airfare
Travel-Cab/Limo Hire	12/9/2019	Grabish, Stan	\$24.00	Home to airport
Travel-Cab/Limo Hire	12/13/2019	Grabish, Stan	\$24.00	Airport to home
Travel-Cab/Limo Hire	12/16/2019	Grabish, Stan	\$24.00	Home to airport
Travel-Cab/Limo Hire	12/19/2019	Grabish, Stan	\$24.00	Airport to home
Travel-Car Rental	12/13/2019	Grabish, Stan	\$291.45	Five-day rental
Travel-Car Rental	12/19/2019	Grabish, Stan	\$274.75	Four-day rental
Travel-Fuel for Rental Car	12/13/2019	Grabish, Stan	\$16.55	Fuel for rental
Travel-Fuel for Rental Car	12/19/2019	Grabish, Stan	\$6.55	Fuel for rental

	Total Travel	\$1,792.50
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Communications	12/4/2019	Admin, Focus	\$25.84	Conference Calls. 172 Combined Minutes.
Communications	12/12/2019	Admin, Focus	\$6.15	Conference Calls; 41 Combined Minutes
Communications	12/13/2019	Grabish, Stan	\$35.00	Weekly cell
Communications	12/18/2019	Admin, Focus	\$33.90	Conference Calls - 226 combined minutes
Communications	12/19/2019	Grabish, Stan	\$35.00	Weekly cell
		Total Comms	\$135.89	

	Total Expenses	\$3,099.28
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December 27, 2019

Invoice 2019-40756

Gabriel Investment Group, Inc. ET AL
10903 Gabriel's Place
San Antonio, TX 78217

Case No. 19-52298-RBK

STATEMENT OF FEES AND EXPENSES OF FOCUS MANAGEMENT GROUP USA
INC. FINANCIAL ADVISORS TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019

Period for which compensation and reimbursement is sought	<u>November 1, 2019 to November 30, 2019</u>
Amount of Compensation actual, reasonable and necessary:	<u>\$ 61,350.00</u>
Amount of Expense Reimbursement actual, reasonable and necessary:	<u>\$ 10,280.29</u>
Total Actual Fees and Expenses	<u>\$ 71,630.29</u>
Total Due (Representing 80% of Fees and 100% of Expense)	<u>\$ 59,360.29</u>



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**SUMMARY OF PROFESSIONALS RENDERING SERVICES
FROM NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019**

Consultants	Position	Hours Billed	Hourly Rate	Total
Juanita Schwartzkopf	Senior Managing Director	4.3	\$500.00	\$2,150.00
Vlad Altmark	Managing Director	55.0	\$450.00	\$24,750.00
Stanley Grabish	Senior Consultant	65.5	\$400.00	\$26,200.00
Travel-V Altmark	Travel 50%	18.0	\$225.00	\$4,050.00
Travel-S Grabish	Travel 50\$	21.0	\$200.00	\$4,200.00
Consultant Totals		163.80		\$61,350.00

EXPENSE SUMMARY

Expense Category	Service Provider (if applicable)	Total Expenses
Hotel		\$3,236.12
Meals		\$897.75
Miscellaneous		\$125.00
Travel		\$5,872.43
Communications		\$148.99
TOTAL		\$10,280.29



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**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
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NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019**

Categories	Date	Name	Rate	Hours	Fees	Description
Business Analysis	11/5/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Review of the Company's rents by store
Business Analysis	11/5/2019	Grabish, Stan	\$ 400.00	1.00	\$ 400.00	Review of the Company's revenues by store for each week for prior year
Business Analysis	11/5/2019	Grabish, Stan	\$ 400.00	3.00	\$ 1,200.00	Review of the Company's disbursements and billing files to complete budget to actual analysis at 10/25/2019
Business Analysis	11/6/2019	Grabish, Stan	\$ 400.00	3.00	\$ 1,200.00	Review of source documentation for budget to actual analysis at 11/2/2019
Business Analysis	11/8/2019	Grabish, Stan	\$ 400.00	1.20	\$ 480.00	Review of the valuation reports done by other investment bankers on the licenses.
Business Analysis	11/8/2019	Grabish, Stan	\$ 400.00	0.30	\$ 120.00	Conference call to discuss the status of the DIP budget. Both Juanita Schwartzkopf and Vlad Altmark were on the call.
Business Analysis	11/11/2019	Grabish, Stan	\$ 400.00	0.80	\$ 320.00	Review of the vendor matrix with the controller to assign categories to vendors not initially assigned to the vendor matrix; this is being updated weekly.
Business Analysis	11/11/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the Company's weekly receipts and disbursements to aid in the completion of budget to actual comparison on cash collateral
Business Analysis	11/13/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Model DIP budget to incorporate higher inventory levels in December and borrowing base over the forecasted period
Business Analysis	11/13/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Outlining the key attributes of DIP model to Juanita Schwartzkopf for discussion
Business Analysis	11/13/2019	Grabish, Stan	\$ 400.00	2.00	\$ 800.00	Discussion with Company on forecast and liquor licenses
Business Analysis	11/14/2019	Grabish, Stan	\$ 400.00	3.00	\$ 1,200.00	Continue updating the DIP model to reflect higher inventory and exposure in December period.
Business Analysis	11/14/2019	Grabish, Stan	\$ 400.00	0.70	\$ 280.00	Creation of exhibits for memo
Business Analysis	11/14/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Call with Company to discuss budget to actual as well as status of DIP budget
Business Analysis	11/15/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Call on DIP budget and status of equity raise efforts
Business Analysis	11/18/2019	Grabish, Stan	\$ 400.00	2.00	\$ 800.00	Review of the Company's weekly cash file from Company
Business Analysis	11/19/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the Company's corporate expenses for the Trailing Twelve-Month period



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Business Analysis	11/19/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Creation of the income statement portion of model to incorporate the go-forward stores and corporate expenses
Business Analysis	11/19/2019	Grabish, Stan	\$ 400.00	2.00	\$ 800.00	Onsite to provide consulting support for Company
Business Analysis	11/20/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the Company's corporate payroll headcount
Business Analysis	11/20/2019	Grabish, Stan	\$ 400.00	2.00	\$ 800.00	Review of model with CFO on store performance and corporate expenses
Business Analysis	11/20/2019	Grabish, Stan	\$ 400.00	2.50	\$ 1,000.00	Onsite to provide consulting support for Company
Business Analysis	11/20/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Discussion with owner on Investment Banking process
Business Analysis	11/21/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Weekly call with Company
Business Analysis	11/22/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Update of the budget to incorporate the adjusted corporate expenses and expanded detail on store expenses
Business Analysis	11/25/2019	Grabish, Stan	\$ 400.00	0.40	\$ 160.00	Outlining the current features in 2020 model for CFO
Business Analysis	11/27/2019	Grabish, Stan	\$ 400.00	0.70	\$ 280.00	Call with CFO to discuss model and proposed changes
Business Analysis	11/27/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Changes to model: (i) incorporating repayment plans to Glazers / Republic, (ii) allowing user to adjust 2020 for recent changes versus relying on run rate from 2019, (iii) adding sources and uses and (iv) adding equity infusion feature
Total Business Analysis: S Grabish				46.10	\$18,440.00	
Business Analysis	11/5/2019	Altmark, Vlad	\$ 450.00	0.70	\$ 315.00	Review Company prepared 2 cash flow models, analyze variances and prepare talking points to address with Dave F.
Business Analysis	11/7/2019	Altmark, Vlad	\$ 450.00	3.10	\$ 1,395.00	Work on preparing DIP model presentation with Stan. Review and adjust two scenario model and assumptions to inventory
Business Analysis	11/13/2019	Altmark, Vlad	\$ 450.00	1.30	\$ 585.00	Meeting with Dave to review prior week and period to date performance and address cause of variances
Business Analysis	11/13/2019	Altmark, Vlad	\$ 450.00	1.40	\$ 630.00	Meetings with Dave to review DIP models and adjustments
Business Analysis	11/13/2019	Altmark, Vlad	\$ 450.00	3.00	\$ 1,350.00	Work with Stan on two scenarios of models for business: Impact of DIP and non-DIP on collateral and bank position.
Business Analysis	11/14/2019	Altmark, Vlad	\$ 450.00	0.50	\$ 225.00	Meeting with Dave and Stan to discuss source of variances in weekly and YTD performance to plan



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Business Analysis	11/14/2019	Altmark, Vlad	\$ 450.00	3.90	\$ 1,755.00	Finalize model and assumptions in supporting tabs; after meeting with Dave and getting inventory roll forward and stocking levels set. Write memo and create table for memo. Send out memo
Business Analysis	11/14/2019	Altmark, Vlad	\$ 450.00	1.10	\$ 495.00	Review updated model and back worksheets. Update/Clean up links and send over files for review
Business Analysis	11/15/2019	Altmark, Vlad	\$ 450.00	2.20	\$ 990.00	Review of inventory and store level stocking levels. Discuss rent and impact of inventory carrying cost and rent to store profitability with Cindy. Discuss future of store 60 with Cindy and Dave; as part of inventory and rent expense in business model moving forward.
Business Analysis	11/19/2019	Altmark, Vlad	\$ 450.00	1.40	\$ 630.00	Review and discussion of marketing materials for exit strategy and IB documents
Business Analysis	11/19/2019	Altmark, Vlad	\$ 450.00	2.00	\$ 900.00	Meeting with Cindy and Ronnie to discuss business plan, exit strategies and business dynamics historically and moving forward.
Business Analysis	11/19/2019	Altmark, Vlad	\$ 450.00	1.00	\$ 450.00	Initial review of FMG prepared 2020 Income Statement and Balance Sheet Projection
Business Analysis	11/20/2019	Altmark, Vlad	\$ 450.00	1.60	\$ 720.00	review weekly and period to date performance and variance.
Business Analysis	11/20/2019	Altmark, Vlad	\$ 450.00	1.10	\$ 495.00	Prepare draft P&L 2020 base case forecast with Stan
Business Analysis	11/20/2019	Altmark, Vlad	\$ 450.00	2.20	\$ 990.00	Review payroll and Admin expense detail for 2020 plan prep
Business Analysis	11/21/2019	Altmark, Vlad	\$ 450.00	0.70	\$ 315.00	Review of Company prepared CF model for Cash Collateral period
Business Analysis	11/22/2019	Altmark, Vlad	\$ 450.00	0.90	\$ 405.00	Correspondence on committee appointment and budget adjustment
Business Analysis	11/25/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	Calls with Stan on open items to address for budget prep
Business Analysis	11/27/2019	Altmark, Vlad	\$ 450.00	0.50	\$ 225.00	Call with Stan on budget file. Recommend creating a summary "Sources and Uses" type summary to illustrate exit financing needs.
Total Business Analysis: V Altmark			29.00	\$13,050.00		
Total Business Analysis			75.10	\$31,490.00		
Business Operations	11/4/2019	Grabish, Stan	\$ 400.00	1.00	\$ 400.00	Discussion with controller on how the budget to actual is being compiled
Business Operations	11/7/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Meeting with Vlad Altmark and Cindy Gabriel to discuss value of license and engagement of investment bankers to value this license
Total Business Operations: S Grabish			2.50	\$1,000.00		



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Business Operations	11/1/2019	Altmark, Vlad	\$ 450.00	1.20	\$	540.00	Correspondence with Stan and discussion of store performance matrix. Review rent schedules and rent as part of store performance GP calculation
Business Operations	11/7/2019	Altmark, Vlad	\$ 450.00	3.80	\$	1,710.00	Review store profitability matrix. Review OPEX items and CF performance to plan
Business Operations	11/8/2019	Altmark, Vlad	\$ 450.00	2.00	\$	900.00	Meetings with Stan and Cindy, and Dave and Stan to discuss rent negation, status of license in state, store profitability and firm valuation
Business Operations	11/13/2019	Altmark, Vlad	\$ 450.00	2.50	\$	1,125.00	Meetings with Cindy to discuss direction of retail operations, store performance and rent negotiations. Discuss "vineyard" store performance and decisions to address in terms of go-forward plan with it.
Business Operations	11/18/2019	Altmark, Vlad	\$ 450.00	0.90	\$	405.00	Review of store performance matrix and rent schedule to prep for discussion with Company on close/leave open store decision
Business Operations	11/19/2019	Altmark, Vlad	\$ 450.00	1.80	\$	810.00	Review of cost center reports and headcount data for 2020 plan analysis
Business Operations	11/20/2019	Altmark, Vlad	\$ 450.00	1.10	\$	495.00	Meeting with Dave, Cindy and Stan to review prelim 2020 P&L forecast and discuss OPEX reduction strategies
Total Business Operations: V Altmark				13.30		\$5,985.00	
Total Business Operations				15.80		\$6,985.00	
Case Administration	11/7/2019	Grabish, Stan	\$ 400.00	2.50	\$	1,000.00	Created an excel draft schedules template so that the CFO could easily provide responses and data requested in the SOFA and Schedules
Case Administration	11/7/2019	Grabish, Stan	\$ 400.00	0.50	\$	200.00	Reviewed the draft Schedules completed by the Company
Case Administration	11/11/2019	Grabish, Stan	\$ 400.00	1.00	\$	400.00	Onsite and available to answer questions on SOFAs / Schedules as CFO and Controller compile information
Case Administration	11/12/2019	Grabish, Stan	\$ 400.00	2.00	\$	800.00	Discussion with Dave on status of SOFAs, Schedules and completing DIP budget
Case Administration	11/12/2019	Grabish, Stan	\$ 400.00	0.80	\$	320.00	Call with Company's attorney on SOFA with Dave Fyffe
Case Administration	11/12/2019	Grabish, Stan	\$ 400.00	0.30	\$	120.00	Begin planning for potential preference analysis
Case Administration	11/14/2019	Grabish, Stan	\$ 400.00	0.30	\$	120.00	Review of the insider transfers listed on the SOFA schedule
Total Case Administration: S Grabish				7.40		\$2,960.00	
Case Administration	11/8/2019	Schwartzkopf, Juanita	\$ 500.00	0.70	\$	350.00	Update call with Company.
Case Administration	11/13/2019	Schwartzkopf, Juanita	\$ 500.00	0.20	\$	100.00	Weekly reporting review.
Case Administration	11/14/2019	Schwartzkopf, Juanita	\$ 500.00	0.80	\$	400.00	Weekly update call.



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Case Administration	11/15/2019	Schwartzkopf, Juanita	\$ 500.00	0.60	\$	300.00	Weekly update with Company.
Case Administration	11/22/2019	Schwartzkopf, Juanita	\$ 500.00	0.50	\$	250.00	Weekly update call with Company.
Case Administration	11/22/2019	Schwartzkopf, Juanita	\$ 500.00	0.20	\$	100.00	Follow up with Vlad and Cindy on the timeline requirements.
Case Administration	11/23/2019	Schwartzkopf, Juanita	\$ 500.00	0.60	\$	300.00	Outline of deliverables and response to email from Dave on schedule.
Total Case Administration: J Schwartzkopf				3.60			
					1,800.00		
Case Administration	11/11/2019	Altmark, Vlad	\$ 450.00	2.20	\$	990.00	Review of filing docs on GP and related entities
Case Administration	11/12/2019	Altmark, Vlad	\$ 450.00	1.50	\$	675.00	Review of filing docs on GP and related entities
Case Administration	11/14/2019	Altmark, Vlad	\$ 450.00	0.80	\$	360.00	All hands call to review weekly performance. Pre/Post meeting with Dave and Cindy to discuss DIP and performance.
Case Administration	11/14/2019	Altmark, Vlad	\$ 450.00	2.20	\$	990.00	Review updated supporting schedules for SOFA. Meeting with Cindy and Dave to address disbursement info and need for additional review of historical transactions related to insiders.
Case Administration	11/22/2019	Altmark, Vlad	\$ 450.00	0.50	\$	225.00	FMG status update call
Case Administration	11/23/2019	Altmark, Vlad	\$ 450.00	0.50	\$	225.00	Per request, prepare and send out list of deliverables from FMG during planned BK period
Total Case Administration: V Altmark				7.70		\$3,465.00	
Total Case Administration				18.70		\$8,225.00	
Financing	11/5/2019	Grabish, Stan	\$ 400.00	2.00	\$	800.00	Discussions with Dave Fyfe on the cash collateral budget, court hearing on the cash collateral and need for projections for the DIP budget and ultimately valuation of the business
Financing	11/5/2019	Grabish, Stan	\$ 400.00	1.50	\$	600.00	Review of the Company's draft cash collateral budget with CFO
Financing	11/6/2019	Grabish, Stan	\$ 400.00	0.50	\$	200.00	Review of the Company's current borrowing base
Financing	11/6/2019	Grabish, Stan	\$ 400.00	3.00	\$	1,200.00	Creation of the Company's DIP budget, incorporating aspects of the cash collateral budget and Borrowing Base information.
Financing	11/7/2019	Grabish, Stan	\$ 400.00	1.50	\$	600.00	Analysis of the Company's current inventory sku and comparison to prior year's sales to determine if inventory levels in DIP budget are enough
Financing	11/11/2019	Grabish, Stan	\$ 400.00	1.00	\$	400.00	Discussion with Dave Fyfe on updating the DIP model for actuals.
Total Financing: S Grabish				9.50		\$3,800.00	
Financing	11/7/2019	Schwartzkopf, Juanita	\$ 500.00	0.70	\$	350.00	Cash flow and DIP forecasting related.
Total Financing: J Schwartzkopf				0.70		\$ 350.00	



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Financing	11/5/2019	Altmark, Vlad	\$ 450.00	0.50	\$	225.00	Call with David F and Stan G to discuss 2 CF models for cash collateral hearing
Financing	11/8/2019	Altmark, Vlad	\$ 450.00	0.40	\$	180.00	Legal call on DIP formulation and exit strategy
Financing	11/15/2019	Altmark, Vlad	\$ 450.00	0.50	\$	225.00	Call to discuss DIP
Financing	11/19/2019	Altmark, Vlad	\$ 450.00	1.30	\$	585.00	Correspondence and Call with Company on DIP proposal. Post call meeting with Dave and Stem to address impact of no DIP financing and cash collateral
Financing	11/19/2019	Altmark, Vlad	\$ 450.00	0.80	\$	360.00	Meeting with Cindy and Stan on DIP financing. Conf call with Tom P and Company, MG to discuss DIP and no-DIP scenarios.
Financing	11/21/2019	Altmark, Vlad	\$ 450.00	1.50	\$	675.00	Finance discussion exit strategy and pre-call prep with Company.
Total Finance: V Altmark			5.00	\$2,250.00			
Total Finance			15.20	\$6,400.00			
Travel	11/4/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	Atlanta to San Antonio
Travel	11/8/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	San Antonio to Atlanta
Travel	11/10/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	Atlanta to San Antonio
Travel	11/15/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	San Antonio to Atlanta
Travel	11/18/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	Atlanta to San Antonio
Travel	11/21/2019	Grabish, Stan	\$ 200.00	3.50	\$	700.00	San Antonio to Atlanta
Total Travel: S Grabish			21.00	<b">\$4,200.00</b">			
Travel	11/6/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	Chicago to San Antonio
Travel	11/8/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	San Antonio's to Chicago
Travel	11/12/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	Chicago to San Antonio
Travel	11/15/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	San Antonio to Chicago
Travel	11/18/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	Chicago to San Antonio
Travel	11/21/2019	Altmark, Vlad	\$ 225.00	3.00	\$	675.00	San Antonio to Chicago
Total Travel: V Altmark			18.00	<b">\$4,050.00</b">			
Total Travel			39.00	<b">\$8,250.00</b">			
Total Fees			163.80	\$61,350.00			

**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE DEBTORS AND
 DEBTORS-IN-POSSESSION DETAIL OF EXPENSES FROM
 NOVEMBER 1, 2019 THROUGH NOVEMBER 30, 2019**

Expense Type	Date	Name	Expense	Description
Lodging	11/4/2019	Grabish, Stan	\$ 548.48	Four nights hotel stay
Lodging	11/6/2019	Altmark, Vlad	\$ 259.38	Two nights hotel stay
Lodging	11/12/2019	Altmark, Vlad	\$ 510.24	Three nights hotel stay



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Lodging	11/15/2019	Grabish, Stan	\$ 800.55	Five nights hotel stay
Lodging	11/18/2019	Altmark, Vlad	\$ 414.39	Three nights hotel stay
Lodging	11/21/2019	Grabish, Stan	\$ 703.08	Hotel for the week
		Total Lodging	<u>\$3,236.12</u>	
Meals - Breakfast	11/4/2019	Grabish, Stan	\$ 2.50	
Meals - Breakfast	11/13/2019	Altmark, Vlad	\$ 10.23	
Meals - Breakfast	11/14/2019	Altmark, Vlad	\$ 8.00	
Meals - Breakfast	11/15/2019	Grabish, Stan	\$ 31.00	w V Altmark
Meals - Breakfast	11/20/2019	Altmark, Vlad	\$ 3.00	
Meals - Breakfast	11/20/2019	Altmark, Vlad	\$ 8.64	
Meals - Dinner	11/4/2019	Grabish, Stan	\$ 22.80	
Meals - Dinner	11/7/2019	Grabish, Stan	\$ 105.00	w V Altmark
Meals - Dinner	11/8/2019	Grabish, Stan	\$ 9.00	
Meals - Dinner	11/8/2019	Altmark, Vlad	\$ 10.29	
Meals - Dinner	11/12/2019	Grabish, Stan	\$ 50.00	
Meals - Dinner	11/13/2019	Grabish, Stan	\$ 103.28	w V Altmark
Meals - Dinner	11/14/2019	Grabish, Stan	\$ 58.00	w V Altmark
Meals - Dinner	11/18/2019	Altmark, Vlad	\$ 33.19	
Meals - Dinner	11/19/2019	Altmark, Vlad	\$ 43.73	
Meals - Dinner	11/20/2019	Altmark, Vlad	\$ 45.10	
Meals - Dinner	11/20/2019	Grabish, Stan	\$ 3.75	
Meals - Dinner	11/21/2019	Altmark, Vlad	\$ 13.42	
Meals - Lunch	11/5/2019	Grabish, Stan	\$ 9.19	
Meals - Lunch	11/6/2019	Grabish, Stan	\$ 5.00	
Meals - Lunch	11/7/2019	Grabish, Stan	\$ 75.00	W Cindi Gabriel and V Altmark
Meals - Lunch	11/8/2019	Grabish, Stan	\$ 24.00	w V Altmark
Meals - Lunch	11/11/2019	Grabish, Stan	\$ 8.87	
Meals - Lunch	11/13/2019	Grabish, Stan	\$ 27.47	w V Altmark
Meals - Lunch	11/14/2019	Grabish, Stan	\$ 24.96	w V Altmark
Meals - Lunch	11/15/2019	Altmark, Vlad	\$ 10.00	
Meals - Lunch	11/15/2019	Grabish, Stan	\$ 21.73	
Meals - Lunch	11/18/2019	Altmark, Vlad	\$ 14.34	
Meals - Lunch	11/18/2019	Grabish, Stan	\$ 14.00	
Meals - Lunch	11/19/2019	Grabish, Stan	\$ 29.26	w V Altmark
Meals - Lunch	11/20/2019	Grabish, Stan	\$ 73.00	W Cindi Gabriel and V Altmark
		Total Meals	<u>\$897.75</u>	
Travel-Air Fare	11/4/2019	Grabish, Stan	\$ 643.70	Roundtrip Atlanta to San Antonio
Travel-Air Fare	11/6/2019	Altmark, Vlad	\$ 361.95	Chicago to San Antonio
Travel-Air Fare	11/8/2019	Altmark, Vlad	\$ 295.30	San Antonio to Chicago
Travel-Air Fare	11/12/2019	Altmark, Vlad	\$ 278.50	Chicago to San Antonio
Travel-Air Fare	11/15/2019	Altmark, Vlad	\$ 507.30	San Antonio to Chicago
Travel-Air Fare	11/15/2019	Grabish, Stan	\$ 613.70	Roundtrip Atlanta to San Antonio
Travel-Air Fare	11/18/2019	Altmark, Vlad	\$ 507.30	Chicago to San Antonio
Travel-Air Fare	11/21/2019	Grabish, Stan	\$ 724.60	Roundtrip Atlanta to San Antonio
Travel-Air Fare	11/21/2019	Altmark, Vlad	\$ 462.30	San Antonio to Chicago
Travel-Cab/Limo Hire	11/4/2019	Grabish, Stan	\$ 24.00	Home to Airport
Travel-Cab/Limo Hire	11/6/2019	Altmark, Vlad	\$ 5.00	Home to Airport
Travel-Cab/Limo Hire	11/8/2019	Grabish, Stan	\$ 24.00	Airport to Home
Travel-Cab/Limo Hire	11/8/2019	Altmark, Vlad	\$ 60.00	Airport to Home
Travel-Cab/Limo Hire	11/10/2019	Grabish, Stan	\$ 24.00	Home to Airport



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Travel-Cab/Limo Hire	11/12/2019	Altmark, Vlad	\$	5.00	Home to Airport
Travel-Cab/Limo Hire	11/15/2019	Altmark, Vlad	\$	60.00	Airport to Home
Travel-Cab/Limo Hire	11/15/2019	Grabish, Stan	\$	24.00	Airport to Home
Travel-Cab/Limo Hire	11/18/2019	Altmark, Vlad	\$	60.00	Home to Airport
Travel-Cab/Limo Hire	11/18/2019	Grabish, Stan	\$	24.00	Home to Airport
Travel-Cab/Limo Hire	11/21/2019	Altmark, Vlad	\$	60.00	Airport to Home
Travel-Cab/Limo Hire	11/21/2019	Grabish, Stan	\$	24.00	Airport to Home
Travel-Car Rental	11/8/2019	Grabish, Stan	\$	381.67	Car rental for the week
Travel-Car Rental	11/15/2019	Grabish, Stan	\$	350.59	Car rental for the week
Travel-Car Rental	11/21/2019	Grabish, Stan	\$	305.34	Car rental for the week
Travel-Fuel for Rental Car	11/8/2019	Grabish, Stan	\$	21.00	Fuel for rental
Travel-Fuel for Rental Car	11/15/2019	Grabish, Stan	\$	10.18	Fuel for rental
Travel-Valet/Tips	11/8/2019	Altmark, Vlad	\$	5.00	
Travel-Valet/Tips	11/14/2019	Altmark, Vlad	\$	5.00	
Travel-Valet/Tips	11/20/2019	Altmark, Vlad	\$	5.00	
		Total Travel		\$5,872.43	
Dues & Subscriptions	11/5/2019	Admin, Focus	\$	125.00	IBIS World Report NAICS Code 445310 Beer, Wine, Liquor Stores
		Total Other		\$125.00	
Communications	11/15/2019	Altmark, Vlad	\$	8.99	internet
Communications	11/8/2019	Grabish, Stan	\$	35.00	weekly cell phone
Communications	11/15/2019	Grabish, Stan	\$	35.00	weekly cell phone
Communications	11/21/2019	Grabish, Stan	\$	35.00	weekly cell phone
Communications	11/29/2019	Grabish, Stan	\$	35.00	weekly cell phone
		Total Comms		\$148.99	
		Total Expenses		\$10,280.29	



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December 19, 2019

Invoice 2019-40638

Gabriel Investment Group, Inc. ET AL
10903 Gabriel's Place
San Antonio, TX 78217

Case No. 19-52298-RBK

STATEMENT OF FEES AND EXPENSES OF FOCUS MANAGEMENT GROUP USA
INC. FINANCIAL ADVISORS TO THE DEBTORS AND DEBTORS-IN-POSSESSION,
FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM OCTOBER 17, 2019 THROUGH OCTOBER 31, 2019

Period for which compensation and reimbursement is sought	<u>October 17, 2019 to October 31, 2019</u>
Amount of Compensation actual, reasonable and necessary:	<u>\$ 23,730.00</u>
Amount of Expense Reimbursement actual, reasonable and necessary:	<u>\$ 2,438.86</u>
Total Actual Fees and Expenses	<u>\$ 26,168.86</u>
Total Due (Representing 80% of Fees and 100% of Expense)	<u>\$ 21,422.86</u>



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**SUMMARY OF PROFESSIONALS RENDERING SERVICES
FROM OCTOBER 17, 2019 THROUGH OCTOBER 31, 2019**

Consultants	Position	Hours Billed	Hourly Rate	Total
Juanita Schwartzkopf	Senior Managing Director	1.8	\$500.00	\$900.00
Vlad Altmark	Managing Director	23.7	\$450.00	\$10,655.00
Stanley Grabish	Senior Consultant	22.6	\$400.00	\$9,040.00
Travel-V Altmark	Travel 50%	5.0	\$225.00	\$1,125.00
Travel-S Grabish	Travel 50\$	10.0	\$200.00	\$2,000.00
Consultant Totals		63.10		\$23,720.00

EXPENSE SUMMARY

Expense Category	Service Provider (if applicable)	Total Expenses
Hotel		\$542.26
Meals		\$247.95
Miscellaneous		\$0.00
Travel		\$1,616.18
Communications		\$32.47
TOTAL		\$2,438.86



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**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE
 DEBTORS AND DEBTORS-IN-POSSESSION - DETAIL OF PROFESSIONALS
 RENDERING SERVICES FROM OCTOBER 17, 2019 THROUGH OCTOBER 31, 2019**

Categories	Date	Name	Rate	Hours	Fees	Description
Business Analysis	10/21/2019	Grabish, Stan	\$ 400.00	1.20	\$ 480.00	Analysis of the Company financials to determine sales by category by store
Business Analysis	10/21/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Consolidating the individual store financials into one workbook
Business Analysis	10/22/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the Company's cash flow to understand disbursements and assumptions
Business Analysis	10/22/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Call with Company to discuss files provided to date
Business Analysis	10/31/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Conference call with PNC, and Gabriel's to discuss 1st week onsite and status of DIP budget
Total Business Analysis: S Grabish				7.20	\$2,880.00	
Business Analysis	10/31/2019	Schwartzkopf, Juanita	\$ 500.00	0.50	\$ 250.00	Lease analysis related discussions.
Business Analysis	10/31/2019	Schwartzkopf, Juanita	\$ 500.00	0.50	\$ 250.00	Real estate lease related discussions and follow up.
Business Analysis	10/31/2019	Schwartzkopf, Juanita	\$ 500.00	0.50	\$ 250.00	FMG team call w Stan and Vlad to discuss CF model
Total Business Analysis: J Schwarzkopf				1.50	\$750.00	
Business Analysis	10/21/2019	Altmark, Vlad	\$ 450.00	0.60	\$ 270.00	Call to review data analysis and steps in laying out financials
Business Analysis	10/22/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	Call with Company, FMG and counsel to discuss 13-week CF, open items and store info matrix
Business Analysis	10/23/2019	Altmark, Vlad	\$ 450.00	1.70	\$ 765.00	Review annual financial statements and corporate structure
Business Analysis	10/23/2019	Altmark, Vlad	\$ 450.00	1.90	\$ 855.00	Review financial statements and store profit & loss statements
Business Analysis	10/23/2019	Altmark, Vlad	\$ 450.00	1.40	\$ 630.00	Correspondence with Stan Grabish and preparation of store performance summary
Business Analysis	10/28/2019	Altmark, Vlad	\$ 450.00	1.00	\$ 450.00	Meeting with Dave Fyffe to discuss current situation.
Business Analysis	10/28/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	Reporting process and FMG role discussion.
Business Analysis	10/28/2019	Altmark, Vlad	\$ 450.00	0.80	\$ 360.00	Recap of local market pressures, competitive situation and Company actions in market.
Business Analysis	10/29/2019	Altmark, Vlad	\$ 450.00	1.50	\$ 675.00	Meet with Dave to discuss Cash balance, BK cutoff related to balances and collateral with PNC. Review bank ledger file
Business Analysis	10/31/2019	Altmark, Vlad	\$ 450.00	0.50	\$ 225.00	FMG team call with Stan and Juanita to discuss CF model
Total Business Analysis: V Altmark				10.20	\$4,590.00	
Total Business Analysis				18.90	\$8,220.00	



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Business Operations	10/29/2019	Grabish, Stan	\$ 400.00	0.70	\$ 280.00	Meeting with Cindy Gabriel to discuss Company's operations
Business Operations	10/29/2019	Grabish, Stan	\$ 400.00	2.50	\$ 1,000.00	Review of the weekly sales reports for the prior year in comparison to the weekly forecasts during the bankruptcy period
Business Operations	10/29/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Store visit to see larger format store
Business Operations	10/30/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Tour of the Company's warehouse operation located at the headquarters
Business Operations	10/30/2019	Grabish, Stan	\$ 400.00	1.00	\$ 400.00	Review of the Company's recent ADP reports
Business Operations	10/30/2019	Grabish, Stan	\$ 400.00	0.60	\$ 240.00	Review of the forwarded rent schedule
Business Operations	10/30/2019	Grabish, Stan	\$ 400.00	0.60	\$ 240.00	Review revenue analysis
Business Operations	10/30/2019	Grabish, Stan	\$ 400.00	0.50	\$ 200.00	Store visit to see smaller format store
Business Operations	10/31/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the weekly disbursement projection schedule maintained by the Controller
Total Business Operations: S Grabish				8.40	\$3,360.00	
Business Operations	10/29/2019	Altmark, Vlad	\$ 450.00	0.80	\$ 360.00	Visit 2 locations to review operations and store layout; inventory floor plan
Business Operations	10/29/2019	Altmark, Vlad	\$ 450.00	2.10	\$ 945.00	Review location P&L performance. Review weekly sales history and discuss layout for 2019 forecast with Stan G.
Business Operations	10/30/2019	Altmark, Vlad	\$ 450.00	0.50	\$ 225.00	WH walk through and inventory discussion with Dave and Stan
Business Operations	10/30/2019	Altmark, Vlad	\$ 450.00	1.50	\$ 675.00	Meeting with Stan and Cindy Gabriel to discuss business ops, store performance and FMG items to address as part of plan.
Business Operations	10/30/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	Meeting with Dave to discuss observations from store visits on 10.29
Business Operations	10/31/2019	Altmark, Vlad	\$ 450.00	1.10	\$ 495.00	Review store location lease schedules detail to prep for call with Matt to discuss lease reduction overview, approach and cost.
Business Operations	10/31/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	Call with Matt and JA to discuss lease analysis project and send over lease schedule for review and quote.
Total Business Operations: V Altmark				6.80	\$3,060.00	
Total Business Operations				15.20	\$6,420.00	
Case Administration	10/22/2019	Grabish, Stan	\$ 400.00	1.50	\$ 600.00	Review of the bankruptcy filings to determine stores identified for closure and critical vendors



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Case Administration	10/29/2019	Grabish, Stan	\$ 400.00	2.00	\$ 800.00	Review of the Company's Trial Balances run at date of filing. Conversion of reports from PDF to excel
Case Administration	10/31/2019	Grabish, Stan	\$ 400.00	3.50	\$ 1,400.00	Review of draft filings completed and updating excel templates to help organize compilation
Total Case Administration: S Grabish			7.00	\$2,800.00		
Case Administration	10/23/2019	Altmark, Vlad	\$ 450.00	2.40	\$ 1,080.00	Review filing docs for status of Company at time of filing and background info
Case Administration	10/28/2019	Altmark, Vlad	\$ 450.00	1.10	\$ 495.00	Review draft filings docs prepared by counsel. Note items that may be subject to change: Contracts, Prepaids, insider transactions and similar.
Total Case Administration: V Altmark			3.50	<b">\$1,575.00</b">		
Total Case Administration			10.50	<b">\$4,375.00</b">		
Financing	10/31/2019	Schwartzkopf, Juanita	\$ 500.00	0.30	\$ 150.00	Call with secured lender, company and counsels to discuss cash collateral, DIP, timing, etc.
Total Financing: J Schwartzkopf			0.30	\$ 150.00		
Financing	10/31/2019	Altmark, Vlad	\$ 450.00	2.80	\$ 1,260.00	Discussion with Stan and prep template to use for DIP financing budget proposal. Assumptions write up and incremental sales assumptions to store performance from 2018 same period
Financing	10/31/2019	Altmark, Vlad	\$ 450.00	0.40	\$ 180.00	all hands call with Gabriel, PNC and counsel to review CF for w/e 10/26 and discuss cash motion and DIP request
Total Finance: V Altmark			3.20	<b">\$1,440.00</b">		
Total Finance			3.50	<b">\$1,590.00</b">		
Travel	10/28/2019	Grabish, Stan	\$ 200.00	5.00	\$ 1,000.00	Atlanta to San Antonio
Travel	10/30/2019	Grabish, Stan	\$ 200.00	5.00	\$ 1,000.00	San Antonio to Atlanta
Total Travel: S Grabish			10.00	<b">\$2,000.00</b">		
Travel	10/28/2019	Altmark, Vlad	\$ 225.00	2.50	\$ 562.50	Chicago to San Antonio
Travel	10/30/2019	Altmark, Vlad	\$ 225.00	2.50	\$ 562.50	San Antonio to Chicago
Total Travel: V Altmark			5.00	<b">\$1,125.00</b">		
Total Travel			15.00	<b">\$3,125.00</b">		
Total Fees			63.10	\$23,730.00		



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**FOCUS MANAGEMENT GROUP USA INC. FINANCIAL ADVISORS TO THE
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DETAIL OF EXPENSES FROM OCTOBER 17, 2019 THROUGH OCTOBER 31, 2019

Expense Type	Date	Name	Expense	Description
Lodging	10/28/2019	Altmark, Vlad	\$ 261.80	Two nights hotel stay
Lodging	10/30/2019	Grabish, Stan	\$ 280.46	Two nights hotel stay
		Total Lodging	\$542.26	
Meals - Breakfast	10/28/2019	Altmark, Vlad	\$ 6.36	
Meals - Breakfast	10/29/2019	Altmark, Vlad	\$ 8.73	
Meals - Breakfast	10/30/2019	Altmark, Vlad	\$ 14.75	
Meals - Dinner	10/28/2019	Grabish, Stan	\$ 59.00	w V Altmark
Meals - Dinner	10/29/2019	Grabish, Stan	\$ 75.72	w V Altmark
Meals - Dinner	10/30/2019	Altmark, Vlad	\$ 14.32	
Meals - Lunch	10/28/2019	Grabish, Stan	\$ 10.38	
Meals - Lunch	10/29/2019	Grabish, Stan	\$ 27.58	w V Altmark
Meals - Lunch	10/30/2019	Altmark, Vlad	\$ 31.11	w S Grabish
		Total Meals	\$247.95	
Travel-Air Fare	10/28/2019	Grabish, Stan	\$ 438.30	Atlanta to San Antonio
Travel-Air Fare	10/28/2019	Altmark, Vlad	\$ 507.30	Chicago to Can Antonio
Travel-Air Fare	10/30/2019	Grabish, Stan	\$ 226.98	San Antonio to Atlanta
Travel-Air Fare	10/30/2019	Altmark, Vlad	\$ 113.50	Chicago to Can Antonio
Travel-Cab/Limo Hire	10/28/2019	Altmark, Vlad	\$ 60.00	Home to airport
Travel-Cab/Limo Hire	10/28/2019	Grabish, Stan	\$ 24.00	Home to airport
Travel-Cab/Limo Hire	10/30/2019	Grabish, Stan	\$ 24.00	Airport to home
Travel-Car Rental	10/30/2019	Grabish, Stan	\$ 222.10	3-day car rental
		Total Travel	\$1,616.18	
		Total Other	\$0.00	
Communications	10/18/2019	Admin, Focus	\$ 8.48	Conference Calls. 57 Combined Minutes.
Communications	10/22/2019	Admin, Focus	\$ 14.63	Conference Calls. 98 Combined Minutes.
Communications	10/31/2019	Admin, Focus	\$ 9.36	Conference Calls. 62 Combined Minutes.
		Total Comms	\$32.47	
		Total Expenses	\$2,438.86	

EXHIBIT E

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION**

IN RE: § CHAPTER 11

GABRIEL INVESTMENT GROUP, INC.³, ET AL., § BANKRUPTCY NO. 19-52298-RBK

DEBTORS § JOINTLY ADMINISTERED

**SUMMARY OF FIRST INTERIM FEE APPLICATION OF
FOCUS MANAGEMENT GROUP USA, INC., FINANCIAL ADVISOR TO THE
DEBTORS AND DEBTORS IN POSSESSION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

**THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO
YOUR INTERESTS.**

**IF NO TIMELY RESPONSE IS FILED WITHIN TWENTY-ONE (21) DAYS
FROM THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN
MAY BE GRANTED WITHOUT A HEARING BEING HELD.**

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

Name of Applicant: Focus Management Group USA, Inc.

Date of Retention: October 22, 2019, nunc pro tunc to
October 17, 2019

Period for which compensation and
reimbursement is sought: Period October 17, 2019 through
January 31, 2020

Amount of Compensation sought as actual,
reasonable, and necessary: \$ 147,350.00

Amount of Expense Reimbursement sought
as actual, reasonable, and necessary: \$ 17,417.58

This is a(n): monthly interim final application

³ The Debtors that are jointly administered are Gabriel Investment Group, Inc. [19-52298]; Don's & Ben's, Inc. [19-52299]; Gabriel Holdings, LLC [19-52300]; SA Discount Liquor, Inc. [19-52301]; and Gabriel GP, Inc. [19-52301]

Summary of Monthly Fee Applications Filed:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
12/19/2019	October 17, 2019 through October 31, 2019	\$23,730.00	\$2,438.86	\$18,984.00	\$2,438.86
12/27/2019	November 1, 2019 through November 30, 2019	\$61,350.00	\$10,280.29	\$49,080.00	\$10,280.29
1/3/2020	December 1, 2019 through December 31, 2019	\$29,380.00	\$3,099.28	\$23,504.00	\$3,099.28
2/11/2020	January 1, 2020 through January 31, 2020	\$32,890.00	\$1,599.15	\$26,312.00	\$1,599.15
	Totals	\$147,350.00	\$17,417.58	\$117,880.00	\$17,417.58

**SUMMARY OF TIME AND HOURLY RATES CHARGED BY
FOCUS MANAGEMENT GROUP USA, INC. FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Name of Professional Person	Position of the Applicant	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
Juanita Schwartzkopf	Senior Managing Director	\$500.00	16.50	\$8,250.00
Vlad Altmark	Managing Director	\$450.00	87.30	\$39,285.00
Stanley Grabish	Senior Consultant	\$400.00	205.40	\$82,160.00
Michael Doland	Chief Operating Officer	\$400.00	5.20	\$2,080.00
Travel Time (50%)				
Vlad Altmark-Travel		\$225.00	23.00	\$5,175.00
Stanley Grabish-Travel		\$200.00	52.00	\$10,400.00
Grand Total:			389.4	\$147,350.00
Blended Rate:				\$378.40

**COMPENSATION BY PROJECT SUMMARY FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Task Description	Total Billed Hours	Total Compensation
Business Analysis	207.4	\$86,200.00
Business Operations	31.0	\$13,405.00
Case Administration	45.1	\$19,185.00
Financing	22.4	\$9,570.00
Asset Disposition	3.3	\$1,335.00
Fee/Employment Applications	5.2	\$2,080.00
Travel	75.0	\$15,575.00
Grand Total:	389.4	\$147,350.00

**EXPENSE SUMMARY FOR THE PERIOD FROM
OCTOBER 17, 2019 THROUGH JANUARY 31, 2020**

Expense Category	Service Provider (if applicable)	Total Expenses
Lodging		\$4,901.81
Meals		\$1,701.55
Miscellaneous		\$125.00
Travel		\$10,240.22
Communications		\$449.00
TOTAL		\$17,417.58

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